



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

June 6, 2001

The Honorable Esther L. Wiggins  
Chief Judge  
County of Arlington Juvenile and  
Domestic Relations District Court  
1425 N. Courthouse Rd. Suite # 4200  
Arlington, VA 22201

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Arlington Juvenile and Domestic Relations District Court for the period of January 1, 2000 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable George D. Varoutsos, Judge  
Jacqueline D. Sites, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable Esther L. Wiggins  
Chief Judge  
County of Arlington Juvenile and Domestic Relations Court  
1425 N. Courthouse Rd. Suite # 4200  
Arlington, VA 22201

Jacqueline D. Sites  
Clerk of the Court  
County of Arlington  
1425 N. Courthouse Rd. Suite #4100  
Arlington, VA 22201

The Honorable George D. Varoutsos, Judge  
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1 Report File  
1 Working Papers